

HOUSE No. 2469

By Ms. Blumer of Framingham, petition of Deborah D. Blumer and others for legislation to provide a limited income tax exemption for caring for elderly persons. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Deborah D. Blumer	Michael A. Costello
William Smitty Pignatelli	Shirley Gomes
Shirley Owens-Hicks	Timothy J. Toomey, Jr.
Jennifer L. Flanagan	Thomas P. Kennedy
Emile J. Goguen	Anthony J. Verga
Robert A. O'Leary	Tom Sannicandro
Stephen Kulik	Jennifer M. Callahan
Robert A. DeLeo	Charles A. Murphy
Bruce E. Tarr	Carl M. Sciortino Jr.
Douglas W. Petersen	Frank M. Hynes
David Paul Linsky	John A. Lepper
Edward G. Connolly	John W. Scibak
Michael E. Festa	James R. Miceli
Christine E. Canavan	Anne M. Gobi
Kathi-Anne Reinstein	Joyce A. Spiliotis

In the Year Two Thousand and Five.

AN ACT TO PROVIDE A LIMITED EXEMPTION FROM THE STATE INCOME TAX
FOR INDIVIDUALS CARING FOR THE ELDERLY.

*Be it enacted by the Senate and House of Representatives in General
Court assembled, and by the authority of the same, as follows:*

- 1 SECTION 1. Subparagraph (1) of paragraph (b) of Part B of
- 2 section 3 of chapter 62 of the General Laws, as appearing in the
- 3 1994 Official Edition, is hereby amended by inserting after clause
- 4 (C) the following clause:—

5 (D) an additional exemption of three thousand dollars shall be
6 allowed for any owner or tenant of residential property located in
7 the Commonwealth who cares for an elderly or infirm citizen of at
8 least seventy years of age, for the cost of caring for said indi-
9 vidual, provided that (i) said elderly or infirm citizen has resided
10 with said owner or tenant for more than six months of the taxable
11 year and that (ii) the adjusted gross income of said owner or
12 tenant does not exceed fifty thousand dollars in the case of a
13 single return.

1 SECTION 2. Subparagraph (2) of said paragraph (b) of said
2 Part B of said section 3 of said chapter 62, as so appearing, is
3 hereby amended by inserting after clause (C) the following
4 clause:—

5 (D) an additional exemption of three thousand dollars shall be
6 allowed for any owner or tenant of residential property located in
7 the Commonwealth who cares for an elderly or infirm citizen of at
8 least seventy years of age, for the cost of caring for said indi-
9 vidual, provided that (i) said elderly or infirm citizen has resided
10 with said owner or tenant for more than six months of the taxable
11 year and that (ii) the adjusted gross income of said owner or
12 tenant does not exceed seventy-five thousand dollars in the case of
13 a joint return.